

## ABSTRACT OF THE DISCLOSURE

To provide a semiconductor device capable of preventing drawbacks from being caused by metal pollution and a method of manufacturing the semiconductor device. A region (NR) and a region (PR) are defined by a trench isolation oxide film (ST21), a polysilicon film (PS21) is selectively provided on the trench isolation oxide film (ST21),  
5 a silicon layer (S22) is provided on the polysilicon film (PS21), and a side wall spacer (SW2) is provided on a side surface of the polysilicon film (PS21). The polysilicon film (PS21) is provided in a position corresponding to a top of a PN junction portion JP of a P – type well region (WR11) and an N – type well region (WR12) in an SOI layer 3 across  
10 the two well regions.